



# THE JHARKHAND GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 276

10 Chaitra, 1938 (S)

Ranchi, Wednesday, 30<sup>th</sup> March, 2016

## COMMERCIAL TAXES DEPARTMENT

### NOTIFICATION

The 30<sup>th</sup> March, 2016

S.O. NO.10 dated 30<sup>th</sup> March, 2016 In exercise of the powers conferred by Section 23 read with Section 13 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following amendments in Departmental Notification No. S.O. 4 dated 10 April, 2015-

### AMENDMENTS

The Sl. No. 5 of the Schedule II Part-F of the Jharkhand Value Added Tax Act, 2005 shall be substituted in the following manner:-

SL. NO.	Description of goods	Rate of tax	Conditions and Restrictions
1	2	3	4
5.	Sponge Iron, Pig Iron, Steel Scrap, Pellet & Ferro Alloys as defined u/s 14 of the Central Sales Tax Act, 1956 and Iron Ore used in manufacturing by	2.5%	1. This facility shall be available for the goods sold within the State and in course of inter State trade and commerce and in the course of export out of the territory of India, 2. When the goods specified in column -2 are sold by a dealer registered under Jharkhand Value

	Micro, Small and Medium Enterprises (MSME)(based on Iron and Steel) and registered in the Industry Department/ District Industries Centre in the State of Jharkhand.		<p>Added Tax Act, 2005, to another such dealer, for use as raw material in manufacture of Iron and Steel in his own unit in the State, against a declaration in the appended "Form-A",</p> <p>3. The goods specified in column -2 are mentioned as raw materials in his registration certificate and the certificate was in force on the date of such purchase.</p> <p>4. When the goods specified in column -2 are sold by a dealer registered under Jharkhand Value Added Tax Act, 2005, to another such dealer against a declaration in the appended "Form-A", who shall resale such goods against a declaration in the appended "Form-A", to another dealer for use by him as raw material in manufacture of Iron &amp; Steel.</p>
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This notification shall be deemed to be effective from 10 April, 2015.

(File No.- Va Kar/kar dar/02/2015)  
 By the Order of the Governor of Jharkhand)  
**Nidhi Khare,**  
 Secretary-cum-Commissioner,  
 Commercial Taxes Department,  
 Jharkhand, Ranchi

**DECLARATION FORM****"Form-A"**

(Under Commercial Taxes Department Notification No. S.O. -----Dated-----)

I -----(Name of the dealer) (address), a dealer holding registration certificate No.-----under the Jharkhand Value Added Tax Act, 2005, hereby declare that I have purchased the goods, particulars of which have been given below from -----(Name and address of the dealer) a dealer holding registration certificate No.-----under the said Act.

I further declare that:-

- (i) the goods being purchased are for use as raw material in the manufacture of iron and steel in my industrial unit in the State,
- (ii) the goods being manufactured by me shall be sold in the Jharkhand State or in the course of interstate trade or commerce or in the course of export out of the territory of India.
- (iii) the purchased goods are specified as raw material in my registration certificate and the registration certificate was in force on the date of purchase of the goods.

OR

\*the goods being purchased shall be sold against a declaration specified in this Notification to a dealer registered under the Jharkhand Value Added Tax Act, 2005 for use as raw material in his Iron and steel manufacturing unit.

**PARTICULARS OF GOODS PURCHASED**

Particulars of purchase		Description of goods	Quantity	Value
bill/invoice/cash				
memoranda / challan-				
No.	Date			Rs.
	(1)	(2)	(3)	(4)

Total value (in figures) Rs. -----(in words) Rs. -----

Place-----

Date-----

Signature &amp; Seal of the dealer

- strike out whichever is not applicable.

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